



Reprinted  
February 24, 2026

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# ENGROSSED SENATE BILL No. 270

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DIGEST OF SB 270 (Updated February 23, 2026 5:21 pm - DI 116)

**Citations Affected:** IC 36-1.5; IC 36-6.

**Synopsis:** Township mergers. Requires the department of local government finance (department) not later than December 31, 2026, to compile data on each township (excluding townships in Marion County) and assign points based upon the township government's performance. Requires a township government that is assigned at least four points (designated township), with certain exceptions, to: (1) merge; or (2) for a township in which (A) at least 80% of the township's boundaries coincide with a municipality's boundaries; and (B) at least 51% of the township's population resides within the corporate boundaries of a municipality, reorganize with the  
(Continued next page)

**Effective:** Upon passage; July 1, 2025 (retroactive); July 1, 2026.

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## Niemeyer, Buck, Walker G

(HOUSE SPONSORS — SLAGER, SHONKWILER)

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January 8, 2026, read first time and referred to Committee on Local Government.  
January 15, 2026, amended, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.

January 20, 2026, reported favorably — Do Pass.  
January 22, 2026, read second time, ordered engrossed. Engrossed.  
January 28, 2026, read third time, passed. Yeas 39, nays 9.

HOUSE ACTION

February 2, 2026, read first time and referred to Committee on Local Government.  
February 17, 2026, amended, reported — Do Pass. Referred to Committee on Ways and Means pursuant to Rule 126.3.  
February 18, 2026, amended, reported — Do Pass.  
February 23, 2026, read second time, amended, ordered engrossed.

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municipality. Requires a merger to satisfy the following requirements: (1) A designated township must merge with at least one township that has less than four points (recipient township). (2) The merger must satisfy contiguity requirements under the township merger law. Provides that if all townships in a county have at least four points, the county executive must designate two townships to act as the recipient townships. Requires the county executive to designate which townships will merge taking into consideration: (1) the wishes of the designated townships and recipient townships; and (2) the contiguity requirements under the township merger law. Provides that all mergers in a county are effective not later than January 1, 2029. Establishes provisions for an interim township government for the new merged township government until a new township trustee and township legislative body are elected during the 2030 general election. Requires a designated township that is required to reorganize to adopt a resolution not later than October 1, 2027, that designates the municipality (recipient municipality) that will reorganize with the designated township. Requires the appointment of a joint board consisting of representatives of the designated township and the recipient municipality to prepare a plan of reorganization. Requires the county fiscal body to approve the budget, tax rate, and tax levy imposed by the recipient municipality within the boundaries of the rural township services district. Provides that a recipient municipality has all of the powers of the government modernization act in reorganizing the township. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. Provides that a township merger does not affect the office of township assessor of a township participating in the merger. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. Requires townships to annually provide certain information relating to fire protection to the department in a manner prescribed by the department using the department's computer gateway. Requires the department to share the information with the department of homeland security. Allows the county council, before January 2, 2027, to adopt a resolution to transfer the duties of a township assessor to the county assessor if: (1) the office of township assessor has been vacant for at least 90 days; (2) a caucus was held but failed to fill the vacancy; (3) the township board adopts a resolution approving the transfer of duties of the township assessor to the county assessor; and (4) the township trustee has approved, in writing, the transfer of duties of the township assessor to the county assessor. Prohibits the legislative body of a county from unilaterally requiring a unit participating in a reorganization that commenced after November 1, 2025, and before November 30, 2025, from being added to an existing fire protection district: (1) during negotiations regarding the reorganization among the participating units; (2) after the date on which a plan of reorganization is finally adopted by all participating units; or (3) as part of a reorganization in a finally approved plan of reorganization. Establishes requirements for the transfer of duties. Repeals a law that allows township governments to dissolve a merger.



Reprinted  
February 24, 2026

Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

## ENGROSSED SENATE BILL No. 270

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A BILL FOR AN ACT to amend the Indiana Code concerning local government.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 36-1.5-4-4.5 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]: **Sec. 4.5. (a) This**  
4 **section applies to a reorganization that has begun under this**  
5 **chapter after November 1, 2025, and before November 30, 2025.**  
6 **(b) Notwithstanding any other provision of this chapter, the**  
7 **legislative body of a county may not unilaterally require a unit**  
8 **participating in a reorganization under this chapter to be added to**  
9 **an existing fire protection district:**  
10 **(1) during negotiations regarding the reorganization among**  
11 **the participating units;**  
12 **(2) after the date on which a plan of reorganization is finally**  
13 **adopted by all participating units; or**  
14 **(3) as part of a reorganization in a finally approved plan of**  
15 **reorganization.**  
16 **(c) This section expires January 1, 2027.**  
17 SECTION 2. IC 36-1.5-4-13, AS AMENDED BY P.L.202-2013,

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1 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 UPON PASSAGE]: Sec. 13. (a) The legislative body of a political  
3 subdivision that receives a certified resolution under section 10 or 12  
4 of this chapter ~~may~~ **shall** do any of the following:

5 (1) Adopt a resolution declining to participate in a proposed  
6 reorganization. **The resolution must detail why the political  
7 subdivision does not wish to participate in the reorganization.**

8 (2) Adopt a substantially identical resolution proposing to  
9 participate in a proposed reorganization with the political  
10 subdivisions named in a resolution certified to the political  
11 subdivision.

12 (3) Adopt a resolution proposing to participate in a proposed  
13 reorganization with political subdivisions that differ in part or in  
14 whole from the political subdivisions named in a resolution  
15 certified to the political subdivision.

16 (b) The clerk of the political subdivision adopting a resolution  
17 proposing a reorganization under this section shall certify the  
18 resolution to the clerk of each political subdivision named in the  
19 resolution.

20 SECTION 3. IC 36-1.5-4.1 IS ADDED TO THE INDIANA CODE  
21 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
22 UPON PASSAGE]:

23 **Chapter 4.1. Reorganization of Certain Designated Townships**

24 **Sec. 1. (a) This chapter does not apply to a township:**

25 (1) **located in a county having a consolidated city; or**

26 (2) **that, not later than June 30, 2027, has begun to consolidate  
27 with another:**

28 (A) **township under IC 36-6-1.5; or**

29 (B) **unit under IC 36-1.5-4.**

30 (b) **This chapter applies only to a designated township that  
31 satisfies all of the following criteria:**

32 (1) **At least eighty percent (80%) of the township's boundaries  
33 coincide with a municipality's boundaries.**

34 (2) **At least fifty-one percent (51%) of the township's  
35 population, as determined by the most recent federal  
36 decennial census, resides within the corporate boundaries of  
37 a municipality described in subdivision (1).**

38 **Sec. 2. To the extent that other provisions in this article conflict  
39 with this chapter, this chapter controls.**

40 **Sec. 3. As used in this chapter, "department" means the  
41 department of local government finance.**

42 **Sec. 4. As used in this chapter, "designated township" has the**



1 meaning set forth in IC 36-6-1.7-3.

2 Sec. 5. As used in this chapter, "plan" or "plan of  
3 reorganization" means a plan of reorganization approved by the  
4 legislative body of a recipient municipality under this chapter.

5 Sec. 6. As used in this chapter, "recipient municipality" means  
6 a municipality that is named by a designated township in a  
7 resolution under section 13 of this chapter.

8 Sec. 7. As used in this chapter, "reorganization" means the  
9 dissolution of a designated township and the transfer of township  
10 property, functions, powers, and services to a municipality that is  
11 the recipient municipality.

12 Sec. 8. As used in this chapter, "township office" refers to any  
13 of the following:

14 (1) The office of township trustee elected as provided in  
15 IC 36-6-4-2.

16 (2) The office of township assessor elected as provided in  
17 IC 36-6-5-1 (if the office exists).

18 (3) The office of a member of the township board elected as  
19 provided in IC 36-6-6-2.

20 Sec. 9. As used in this chapter, "township services" means the  
21 following:

22 (1) Township assistance under IC 12-20 and IC 12-30-4.

23 (2) Provision of insulin to the poor under IC 12-20-16.

24 (3) Fire protection services under IC 36-8.

25 (4) Fence viewing under IC 32-26.

26 (5) Provision and maintenance of cemeteries under IC 23-14.

27 (6) Provision and maintenance of township parks and  
28 community centers under IC 36-10.

29 (7) Destruction of detrimental plants, noxious weeds, and rank  
30 vegetation under IC 15-16-8.

31 (8) Any other services required by statute to be provided by  
32 a township.

33 Sec. 10. As used in this chapter, "township services district"  
34 means a service district that is located within the boundaries of the  
35 reorganized designated township in which the recipient  
36 municipality imposes a township services district levy.

37 Sec. 11. As used in this chapter, "township services district levy"  
38 means the budget, tax rate, and tax levy imposed by the recipient  
39 municipality within the boundaries of a township services district.

40 Sec. 12. (a) On January 1, 2029, each designated township that  
41 meets the criteria described in section 1(b) of this chapter is  
42 dissolved. All of the following occur:



- 1           **(1) The term of office of an individual who holds a township**  
2           **office ends on December 31, 2028. An election for a township**  
3           **office shall not be held in 2029 or thereafter.**
- 4           **(2) The:**
- 5               **(A) powers and duties of the office of township trustee are**  
6               **transferred to the executive of the recipient municipality;**  
7               **(B) legislative powers and duties of the office of township**  
8               **board members are transferred to the legislative body of**  
9               **the recipient municipality;**  
10              **(C) fiscal powers and duties of the office of township board**  
11              **members are transferred to the fiscal body of the recipient**  
12              **municipality; and**  
13              **(D) powers and duties of the township assessor (if the office**  
14              **exists) are transferred to the county assessor.**
- 15           **(3) The boundaries of the dissolved township remain as the**  
16           **boundaries of the service area within which the recipient**  
17           **municipality provides township services.**
- 18           **(4) If a designated township participates in a fire protection**  
19           **territory or fire protection district, the fire protection**  
20           **territory or fire protection district is unaffected by the**  
21           **reorganization and the area within the boundaries of the**  
22           **dissolved township remain a part of the fire protection**  
23           **territory or fire protection district after reorganization. The**  
24           **recipient municipality succeeds the designated township in the**  
25           **designated township's role as:**
- 26               **(A) a participating unit that is not a provider unit in the**  
27               **fire protection territory; or**  
28               **(B) a participant in the fire protection district;**  
29           **for the area within the boundaries of the dissolved designated**  
30           **township.**
- 31           **(5) The balance in the general fund of the designated township**  
32           **shall be transferred to the general fund of the recipient**  
33           **municipality.**
- 34           **(6) The balance in the township assistance fund of a**  
35           **designated township shall be transferred to a township**  
36           **assistance fund established by the recipient municipality.**
- 37           **(7) The balance of a fund for which the township imposes**  
38           **property taxes that are not subject to the maximum ad**  
39           **valorem levy limits under IC 6-1.1-18.5 to pay for debt service**  
40           **shall be transferred to the fund of the recipient municipality**  
41           **for which the recipient municipality imposes property taxes**  
42           **that are not subject to the maximum ad valorem levy limits**



1 under IC 6-1.1-18.5 to pay for debt service. If the recipient  
 2 municipality does not have such a fund as of January 1, 2029,  
 3 the designated unit shall establish the fund. If a township has  
 4 more than one fund for which the township imposes property  
 5 taxes that are not subject to the maximum ad valorem levy  
 6 limits under IC 6-1.1-18.5 to pay for debt service, then the  
 7 designated unit shall establish one fund for each fund for  
 8 which the township imposes property taxes that are not  
 9 subject to the maximum ad valorem levy limitations under  
 10 IC 6-1.1-18.5 to pay for debt service.

11 (8) Subject to section 29 of this chapter, the property and  
 12 liabilities of the designated township become the property and  
 13 liabilities of the recipient municipality.

14 (b) IC 36-1-8-5 does not apply to a balance referred to in  
 15 subsection (a).

16 Sec. 13. (a) The legislative body of a designated township:

17 (1) at least eighty percent (80%) of the township's boundaries  
 18 coincide with a municipality's boundaries; and

19 (2) at least fifty-one percent (51%) of the township's  
 20 population resides within the corporate boundaries of a  
 21 municipality described in subdivision (1);

22 shall adopt a resolution not later than October 1, 2027, that  
 23 proposes a reorganization with the municipality described in this  
 24 subsection.

25 (b) The township trustee of the designated township shall certify  
 26 the resolution to:

27 (1) the county clerk; and

28 (2) if the recipient municipality is a municipality, the clerk of  
 29 the municipality.

30 (c) The recipient municipality and the designated township shall  
 31 appoint a joint board under section 15 of this chapter.

32 Sec. 14. If a recipient municipality is named by two (2) or more  
 33 designated townships in resolutions under section 13 of this  
 34 chapter, the recipient municipality may:

35 (1) appoint a single joint board under section 15 of this  
 36 chapter; and

37 (2) prepare and adopt a single plan of reorganization;  
 38 to govern the reorganization of the townships, instead of  
 39 appointing separate boards and adopting separate plans for each  
 40 of the townships.

41 Sec. 15. (a) A joint board shall consist of the following:

42 (1) Two (2) members of the township board of each township



- 1 participating in the reorganization, selected by the members
- 2 of the township board.
- 3 (2) Four (4) members of the legislative body of the designated
- 4 municipality, selected by the members of the body.
- 5 (3) The township trustee of each township participating in the
- 6 reorganization.
- 7 (4) The deputy township trustee or a full-time township
- 8 employee of each township participating in the
- 9 reorganization.
- 10 The fiscal officer of the designated municipality, and other
- 11 members of the bodies under subdivisions (1) and (2), shall serve
- 12 as advisory, nonvoting members.
- 13 (b) A majority of the voting members constitutes a quorum.
- 14 Official action may only be taken by affirmative vote of at least a
- 15 majority of members present at the meeting.
- 16 (c) The members of a joint board serve without compensation.
- 17 The members are entitled to reimbursement from the reorganizing
- 18 township and recipient municipality for the necessary expenses
- 19 incurred in the performance of their duties.
- 20 (d) A joint board is subject to IC 5-14-1.5 and IC 5-14-3.
- 21 (e) The joint board shall prepare a reorganization plan not later
- 22 than March 1, 2028, for transferring the powers, duties, and
- 23 property of the designated township consistent with this chapter.
- 24 The joint board shall send the plan to the legislative body of the
- 25 recipient municipality for adoption.
- 26 (f) The legislative body of the recipient municipality may adopt
- 27 the plan as drafted or modify the plan before adoption.
- 28 **Sec. 16. Elimination of a township office of a designated**
- 29 **township does not invalidate:**
- 30 (1) any resolutions, fees, schedules, or other actions adopted
- 31 or taken by the township trustee or township assessor (if the
- 32 office exists) before January 1, 2029; or
- 33 (2) any appointments made by the township trustee or
- 34 township assessor (if the office exists) before January 1, 2029.
- 35 **Sec. 17. (a) In 2028 and each year thereafter, the fiscal body of**
- 36 **the recipient municipality shall, in the manner provided by**
- 37 **IC 6-1.1-17, adopt a township services district levy for the ensuing**
- 38 **year.**
- 39 (b) If a recipient municipality fails to adopt a township services
- 40 district levy, the township service district's most recently approved
- 41 township services levy is continued for the ensuing budget year.
- 42 **Sec. 18. (a) This section applies if a part of the reorganized**



- 1 township is located outside the boundaries of the municipality.
- 2 (b) The municipality shall establish:
- 3 (1) an urban township services district consisting of the area
- 4 of the designated township that is located within the
- 5 boundaries of the municipality; and
- 6 (2) a rural township services district consisting of the area of
- 7 the designated township located outside the boundaries of the
- 8 municipality.
- 9 (c) Subject to subsection (d), a tax levied under this section may
- 10 be levied at:
- 11 (1) a uniform rate upon all taxable property within the
- 12 designated township; or
- 13 (2) different rates for the township service districts included
- 14 within the designated township, so long as a tax rate applies
- 15 uniformly to all of a township service district's taxable
- 16 property within the designated township.
- 17 (d) If a uniform tax rate is levied upon all taxable property
- 18 within a designated township upon reorganization, different tax
- 19 rates may be levied for the township service districts included
- 20 within the designated township in subsequent years.
- 21 (e) Not later than October 1 of a year, the municipality shall
- 22 submit the township services district levy for the rural township
- 23 service district to the county fiscal body for its approval. Not later
- 24 than October 15 of the year, the county fiscal body shall review the
- 25 proposed township service district levy for the rural township
- 26 service district. The county fiscal body may reduce or modify but
- 27 not increase the proposed township service district levy.
- 28 (f) If:
- 29 (1) the municipality fails to adopt a township service district
- 30 levy; or
- 31 (2) a county fiscal body does not adopt the township service
- 32 district levy for a rural township district within the time
- 33 specified under subsection (c);
- 34 the township service district's most recent township service district
- 35 levy approved by the municipality or county, whichever is
- 36 appropriate, is continued for the ensuing budget year.
- 37 (g) A tax levied by the recipient municipality under this chapter
- 38 after December 31, 2028, shall:
- 39 (1) be in an amount sufficient for the recipient municipality to
- 40 provide township services within a township service district;
- 41 and
- 42 (2) include amounts necessary to continue payment of any



1           debt service or obligation incurred by the township before  
2           January 1, 2029, in accordance with the terms of the debt  
3           service or obligation incurred.

4           **Sec. 19.** For purposes of the property tax levy limits under  
5           IC 6-1.1-18.5, a tax levied by a recipient municipality under this  
6           chapter is included in the calculation of the maximum permissible  
7           property tax levy for the recipient municipality. For property taxes  
8           first due and payable in 2029, the recipient municipality's  
9           maximum permissible ad valorem property tax levy under  
10          IC 6-1.1-18.5 shall be increased by:

11          (1) the township's maximum permissible ad valorem property  
12          tax levy under IC 6-1.1-18.5 for property taxes first due and  
13          payable in 2028; multiplied by

14          (2) the maximum levy growth quotient under IC 6-1.1-18.5-2  
15          for property taxes first due and payable in 2029.

16          The recipient municipality's maximum permissible ad valorem  
17          property tax levy under IC 6-1.1-18.5 for property taxes first due  
18          and payable in 2029 as adjusted under this section shall be used in  
19          the determination of the recipient municipality's maximum  
20          permissible ad valorem property tax levy under IC 6-1.1-18.5 for  
21          property taxes first due and payable in 2030 and thereafter.

22          **Sec. 20. (a)** The plan of reorganization governs the actions,  
23          duties, and powers of the recipient municipality and the designated  
24          township that are not specified by law.

25          **(b)** The plan of reorganization must be consistent with this  
26          chapter and include at least the following:

27          (1) A description of the township services provided by the  
28          recipient municipality and the service areas in which the  
29          services will be offered.

30          (2) The disposition of the personnel, the agreements, the  
31          assets, and, subject to section 28 of this chapter, the liabilities  
32          of the designated township, including the terms and conditions  
33          upon which the transfer of property and personnel will be  
34          achieved.

35          (3) Any other matter that the joint board determines to be  
36          necessary or appropriate or to include in the plan of  
37          reorganization.

38          **(c)** When the plan of reorganization is submitted to the recipient  
39          municipality by the joint board, the recipient municipality shall  
40          post a copy of the plan of reorganization on the website of the  
41          recipient municipality not more than seven (7) days after receiving  
42          the plan of reorganization from the joint board. If the plan of



1 reorganization is amended, the recipient municipality shall post the  
 2 amended plan on the website of the recipient municipality not later  
 3 than seven (7) days after the amended plan is adopted.

4 **Sec. 21. The legislative body of the recipient municipality shall**  
 5 **certify the legislative body's final action on a plan of**  
 6 **reorganization or revised plan of reorganization, as modified by**  
 7 **the legislative body, in the manner prescribed by the department**  
 8 **of local government finance, to each of the following:**

9 (1) The clerk of the circuit court and, if the recipient  
 10 municipality is a municipality, the clerk of the municipality.

11 (2) The county fiscal officer of each county in which the  
 12 designated township is located.

13 (3) The county recorder of each county in which the  
 14 designated township is located.

15 (4) The county voter registration office of each county in  
 16 which the designated township is located.

17 **Sec. 22. The legislative body of the recipient municipality shall**  
 18 **file a certified copy of the plan with each of the following at the**  
 19 **same time certifications are made under section 21 of this chapter:**

20 (1) The county recorder of each county in which a  
 21 reorganizing political subdivision is located.

22 (2) The department of local government finance.

23 (3) The clerk of the circuit court.

24 **Sec. 23. Each county recorder receiving a certification under**  
 25 **sections 21 and 22 of this chapter shall record the certification and**  
 26 **the plan of reorganization in the records of the county recorder**  
 27 **without charge. The county recorder shall notify the county**  
 28 **election board of each county in which the designated township is**  
 29 **located.**

30 **Sec. 24. The designated township is reorganized under the**  
 31 **conditions set forth in the plan of reorganization filed with the**  
 32 **county recorder under this chapter.**

33 **Sec. 25. The department of local government finance is**  
 34 **expressly directed to complete the duties assigned to it under**  
 35 **IC 6-1.1-17-16 with respect to the submitted property tax levies,**  
 36 **property tax rates, and budget as follows:**

37 (1) For each budget year, not later than December 31 of the  
 38 year preceding that budget year, unless a taxing unit in a  
 39 county is issuing debt after December 1 in the year preceding  
 40 the budget year or intends to file a shortfall appeal under  
 41 IC 6-1.1-18.5-16.

42 (2) For each budget year, not later than January 15 of the



1           **budget year if a taxing unit in a county is issuing debt after**  
 2           **December 1 in the year preceding the budget year or intends**  
 3           **to file a shortfall appeal under IC 6-1.1-18.5-16.**  
 4           **Sec. 26. (a) This section applies to a reorganization under this**  
 5           **chapter that involves:**  
 6                 **(1) the recipient municipality; and**  
 7                 **(2) at least one (1) designated township;**  
 8           **all of which are participating units in the same fire protection**  
 9           **territory on the date the reorganization plan is finally adopted**  
 10           **under this chapter.**  
 11           **(b) The fiscal body of the recipient municipality may:**  
 12                 **(1) establish an equipment replacement fund under**  
 13                 **IC 36-8-19-8.5 and impose a property tax for the fund as**  
 14                 **provided in IC 36-8-19-8.5; and**  
 15                 **(2) take any other action under IC 36-8-19-8.5 that may be**  
 16                 **taken under that section by a participating unit in a fire**  
 17                 **protection territory.**  
 18           **(c) If a recipient municipality establishes an equipment**  
 19           **replacement fund under IC 36-8-19-8.5 as authorized by this**  
 20           **section, the department of local government finance may adjust the**  
 21           **maximum permissible ad valorem property tax levy that would**  
 22           **otherwise apply to the recipient municipality in the same manner**  
 23           **in which the department may adjust the maximum permissible ad**  
 24           **valorem property tax levy of a civil taxing unit under**  
 25           **IC 6-1.1-18.5-10.5 to meet the civil taxing unit's obligations to a fire**  
 26           **protection territory established under IC 36-8-19.**  
 27           **Sec. 27. (a) A recipient municipality has the powers granted by**  
 28           **statute to a designated township, including a power described in**  
 29           **subsection (b).**  
 30           **(b) Except as provided in the plan of reorganization, a recipient**  
 31           **municipality may do any of the following:**  
 32                 **(1) Establish any fund that the designated township (either**  
 33                 **acting on its own or jointly with another political subdivision)**  
 34                 **was authorized to establish before January 1, 2029.**  
 35                 **(2) Impose any tax levy or adopt any tax that the designated**  
 36                 **township was authorized to impose or adopt before January**  
 37                 **1, 2029.**  
 38           **Sec. 28. A plan of reorganization may establish within the**  
 39           **designated township, territories, or districts:**  
 40                 **(1) in which specified services provided by the recipient**  
 41                 **municipality will be provided at different levels, quantities, or**  
 42                 **amounts; and**



1 (2) in which the fees, charges, or taxes imposed by the  
2 recipient municipality will vary depending on the level,  
3 quantity, or amount of the services provided.

4 **Sec. 29. The following apply:**

5 (1) Indebtedness that was incurred by the recipient  
6 municipality or designated township before January 1, 2029:

7 (A) may not be imposed on taxpayers that were not  
8 responsible for payment of the indebtedness before  
9 January 1, 2029; and

10 (B) must be paid by the taxpayers that were responsible for  
11 payment of the indebtedness before January 1, 2029.

12 (2) Pension obligations existing as of January 1, 2029:

13 (A) may not be imposed on taxpayers that were not  
14 responsible for payment of the pension obligations before  
15 January 1, 2029; and

16 (B) must be paid by the taxpayers that were responsible for  
17 payment of the pension obligations before January 1, 2029.

18 **Sec. 30. The following apply to a reorganization under this  
19 chapter:**

20 (1) Except as provided in subdivision (2):

21 (A) the recipient municipality is responsible after  
22 December 31, 2028, for providing township services in all  
23 areas of the designated township; and

24 (B) the recipient municipality retains the powers of the  
25 designated township after December 31, 2028, in order to  
26 provide township services as required by clause (A).

27 (2) Powers and duties of the recipient municipality may be  
28 transferred as authorized in an interlocal cooperation  
29 agreement approved under IC 36-1-7 or as authorized in a  
30 cooperative agreement approved under IC 36-1.5-5.

31 (3) Section 27 of this chapter applies to the debt service levy  
32 of the recipient municipality and to the department of local  
33 government finance's determination of the new maximum  
34 permissible ad valorem property tax levy for the recipient  
35 municipality.

36 (4) The recipient municipality may not borrow money under  
37 IC 36-6-6-14(b) or IC 36-6-6-14(c).

38 (5) The new maximum permissible ad valorem property tax  
39 levy for the recipient municipality's firefighting and  
40 emergency services fund under IC 36-8-13-4(a)(1) or the  
41 combined levies for the firefighting fund and emergency  
42 services fund described in IC 36-8-13-4(a)(2) is equal to:



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- (A) the result of:
  - (i) the maximum permissible ad valorem property tax levy for the designated township's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined ad valorem property tax levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, in 2028; multiplied by
  - (ii) the maximum levy growth quotient applicable for property taxes first due and payable in 2029; plus
- (B) any amounts borrowed by the designated township under IC 36-6-6-14(b) or IC 36-6-6-14(c) in 2028.

**Sec. 31. (a) Except as provided in subsections (c) through (d), a political subdivision may not take an action described in subsection (b) within a designated township after June 30, 2027.**

**(b) A political subdivision may not take any of the following actions partially or wholly within a designated township after June 30, 2027, unless the recipient municipality agrees by adopting a resolution:**

- (1) Initiate an annexation of territory.**
- (2) Establish a fire protection territory or fire protection district.**
- (3) Extend water, sewer, or any other infrastructure to the political subdivision.**
- (4) Expand zoning jurisdiction under IC 36-7-4-205.**

**(c) This chapter does not prohibit a recipient municipality from taking an action under subsection (b) for the purpose of implementing the plan of reorganization.**

**(d) A political subdivision may take an action described in subsection (b) after December 31, 2028.**

**Sec. 32. (a) Except as otherwise provided in this section, until the final plan of reorganization is approved by the legislative body of the recipient municipality, the recipient municipality or designated township may not promote a position on the reorganization by doing any of the following:**

- (1) Using facilities or equipment, including mail and messaging systems, owned by the recipient municipality or designated township to promote a position on the reorganization, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the recipient municipality or designated township.**
- (2) Making an expenditure of money from a fund controlled**



1 by the recipient municipality or designated township to  
2 promote a position on the reorganization.

3 (3) Using an employee to promote a position on the  
4 reorganization during the employee's normal working hours  
5 or paid overtime, or otherwise compelling an employee to  
6 promote a position on the public question at any time.  
7 However, if a person described in subsection (c) is advocating  
8 for or against a position on the reorganization or discussing  
9 the reorganization as authorized under subsection (c), an  
10 employee of the recipient municipality or designated township  
11 may assist the person in presenting information on the  
12 reorganization if requested to do so by the person described  
13 in subsection (c).

14 However, this section does not prohibit an official or employee of  
15 the recipient municipality or designated township from carrying  
16 out duties with respect to a reorganization that are part of the  
17 normal and regular conduct of the official's or employee's office or  
18 agency, including the furnishing of factual information regarding  
19 the reorganization in response to inquiries from any person.

20 (b) This subsection does not apply to:

- 21 (1) a personal expenditure to promote a position on a  
22 reorganization by an employee of the recipient municipality  
23 or designated township whose employment is governed by a  
24 collective bargaining contract or an employment contract; or  
25 (2) an expenditure to promote a position on a reorganization  
26 by a person or an organization that has a contract or an  
27 arrangement (whether formal or informal) with the recipient  
28 municipality or designated township solely for the use of the  
29 political subdivision's facilities.

30 A person or an organization that has a contract or arrangement  
31 (whether formal or informal) with the recipient municipality or  
32 designated township to provide goods or services to the recipient  
33 municipality or township may not spend any money to promote a  
34 position on the reorganization. A person or an organization that  
35 violates this subsection commits a Class A infraction.

36 (c) Notwithstanding any other law, an elected or appointed  
37 official of a recipient municipality or designated township may:

- 38 (1) personally advocate for or against a position on a  
39 reorganization; or  
40 (2) discuss the reorganization with any individual, group, or  
41 organization or personally advocate for or against a position  
42 on a reorganization before any individual, group, or



1 organization;  
2 so long as it is not done by using public funds. Advocacy or  
3 discussion allowed under this subsection is not considered a use of  
4 public funds.

5 Sec. 33. Nothing in this chapter shall be construed:

6 (1) to constitute an annexation of a designated township by a  
7 municipality under the provisions of this chapter; or

8 (2) as changing the corporate boundaries of a municipality  
9 that is the recipient municipality of the dissolved designated  
10 township.

11 SECTION 4. IC 36-6-1.5-5, AS AMENDED BY P.L.255-2013,  
12 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 UPON PASSAGE]: Sec. 5. (a) The township trustees, with the  
14 approval of a majority of the members of the township legislative body  
15 of each township that wants to merge township governments under this  
16 chapter, must comply with this section.

17 (b) The township trustees must present identical resolutions  
18 approving the township government merger to the trustees' respective  
19 township legislative bodies. A township legislative body may adopt a  
20 resolution under this chapter only after the legislative body has held a  
21 public hearing concerning the proposed merger. The township  
22 legislative body shall hold the hearing not earlier than thirty (30) days  
23 after the date the resolution is introduced. The hearing shall be  
24 conducted in accordance with IC 5-14-1.5 and notice of the hearing  
25 shall be published in accordance with IC 5-3-1.

26 (c) The township legislative bodies may, **and a township legislative**  
27 **body merging under IC 36-6-1.7 shall**, adopt the identical resolutions  
28 approving the township government merger under this chapter not later  
29 than ninety (90) days after the legislative body has held the public  
30 hearing under subsection (b).

31 (d) The trustees of the participating townships shall jointly file a  
32 copy of the identical resolutions with:

- 33 (1) the department of local government finance;
- 34 (2) the circuit court clerk; and
- 35 (3) the office of the secretary of state.

36 (e) **This subsection does not apply to a merger under**  
37 **IC 36-6-1.7.** A township legislative body may not adopt a resolution  
38 ordering a merger after January 1 of a year in which:

- 39 (1) a general election is held; and
- 40 (2) a township trustee is elected.

41 (f) A merger under this chapter may reduce the term of a township  
42 trustee of a former township government.



1 SECTION 5. IC 36-6-1.5-6, AS AMENDED BY P.L.255-2013,  
 2 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 UPON PASSAGE]: Sec. 6. **(a) This subsection does not apply to a**  
 4 **merger under IC 36-6-1.7.** The merger becomes effective on January  
 5 1 of the year following the adoption of the resolution approving the  
 6 merger of the townships.

7 **(b)** An officer elected to represent the merged township government  
 8 shall be considered to be a resident of the territory comprising the new  
 9 township government. ~~unless the township merger is dissolved under~~  
 10 ~~IC 36-6-1.6.~~

11 SECTION 6. IC 36-6-1.5-8, AS ADDED BY P.L.240-2005,  
 12 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 UPON PASSAGE]: Sec. 8. **(a)** On the date a merger takes effect:

- 14 (1) the former township governments are abolished as separate  
 15 entities;  
 16 (2) each township subject to the merger retains its geographical  
 17 boundaries and its name;  
 18 (3) the territory of the new township government includes all the  
 19 territory that comprised the territories of the former township  
 20 governments before the merger;  
 21 (4) the agencies of the former township governments are  
 22 abolished;  
 23 (5) the functions of the abolished agencies are assigned to  
 24 agencies of the new township government;  
 25 (6) the:  
 26 (A) property;  
 27 (B) records;  
 28 (C) personnel;  
 29 (D) rights; and  
 30 (E) liabilities;

31 related to the functions of the abolished agencies are assigned to  
 32 agencies of the new township government; and

33 **(7) Subject to subsection (b),** any bonds and other indebtedness  
 34 of, or assumed by, the former township governments are  
 35 transferred to the new township government.

36 **(b) This subsection applies to a merger under IC 36-6-1.7.**  
 37 **Indebtedness that was incurred by each former township**  
 38 **government prior to the merger under IC 36-6-1.7:**

- 39 **(1) may not be imposed on taxpayers that were not**  
 40 **responsible for payment of the indebtedness before the**  
 41 **merger; and**  
 42 **(2) must be paid by the taxpayers that were responsible for**



1           **payment of the indebtedness before the merger.**  
 2           SECTION 7. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013,  
 3           SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4           UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers  
 5           of the new township government shall:  
 6                 (1) obtain from the department of local government finance  
 7                 approval under IC 6-1.1-18.5-7 of:  
 8                         (A) a budget;  
 9                         (B) an ad valorem property tax levy; and  
 10                        (C) a property tax rate;  
 11                 (2) fix the annual budget under IC 6-1.1-17;  
 12                 (3) impose a property tax levy; and  
 13                 (4) take any action necessary to ensure the collection of fees and  
 14                 other revenue;  
 15           for the new township government for the budget year following the  
 16           year the officers take office.  
 17           (b) The resolutions approving the township government merger  
 18           under this chapter must specify the amount (if any) of the decrease that  
 19           the department of local government finance shall make to the  
 20           maximum permissible property tax levies, maximum permissible  
 21           property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of  
 22           the new township to:  
 23                 (1) eliminate double taxation for services or goods provided by  
 24                 the new township; or  
 25                 (2) eliminate any excess by which the amount of property taxes  
 26                 imposed by the new township exceeds the amount necessary to  
 27                 pay for services or goods provided under this article.  
 28           (c) The fiscal body of the new township shall determine and certify  
 29           to the department of local government finance the amount of the  
 30           adjustment (if any) under subsection (b). The amount of the adjustment  
 31           (if any) to be made under subsection (b) must comply with the  
 32           resolutions approving the township government merger.  
 33           **(d) The department may prescribe forms for submission to the**  
 34           **department to expedite processing of mergers under IC 36-6-1.7.**  
 35           SECTION 8. IC 36-6-1.6 IS REPEALED [EFFECTIVE UPON  
 36           PASSAGE]. (Dissolution of Township Government Merger).  
 37           SECTION 9. IC 36-6-1.7 IS ADDED TO THE INDIANA CODE  
 38           AS A **NEW CHAPTER** TO READ AS FOLLOWS [EFFECTIVE  
 39           UPON PASSAGE]:  
 40                 **Chapter 1.7. Merger of Certain Township Governments**  
 41                 **Sec. 1. This chapter does not apply to a county having a**  
 42                 **consolidated city.**



1           **Sec. 2.** As used in this chapter, "department" means the  
2 department of local government finance.

3           **Sec. 3.** As used in this chapter, "designated township" means a  
4 township government that has at least four (4) points assigned by  
5 the department under section 9 of this chapter.

6           **Sec. 4.** As used in this chapter, "new township government"  
7 means the township government that results from the merger of at  
8 least two (2) township governments under this chapter using the  
9 procedure set forth in IC 36-6-1.5.

10           **Sec. 5.** As used in this chapter, "recipient township" means a  
11 township government that has not more than three (3) points  
12 assigned by the department under section 9 of this chapter.

13           **Sec. 6. (a)** As used in this chapter, "state agency" means an  
14 authority, board, branch, commission, committee, department,  
15 division, or other instrumentality of the executive, including the  
16 administrative department of state government.

17           **(b)** The term does not include the following:

- 18           (1) The legislative department of state government.
- 19           (2) The judicial department of state government.
- 20           (3) A state educational institution.
- 21           (4) A body corporate and politic created by statute.

22           **Sec. 7. (a)** The department shall compile the information in  
23 section 8 of this chapter for each township government.

24           **(b)** Any state agency having:

- 25           (1) data; or
- 26           (2) information relevant to developing the data;

27 required to prepare the list under section 9 of this chapter, as  
28 determined by the department, shall provide the information to the  
29 department in a timely manner.

30           **Sec. 8.** The department shall use the compiled data to assign  
31 points to each township government as follows:

32           (1) Two (2) points if a township government did not provide  
33 township assistance in calendar years 2023 and 2024 as  
34 provided in the annual reports submitted under IC 12-20-28-3  
35 to the state board of accounts. The state board of accounts  
36 shall provide this information to the department.

37           (2) One (1) point if a township government does not actively  
38 manage fire protection or emergency medical services within  
39 the township on January 1, 2025. A township does not actively  
40 manage fire protection or emergency medical services if:

- 41           (A) the township government does not allocate funds for  
42 fire protection or emergency medical services;



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**(B) the township government is not a provider unit in a fire protection territory; or**

**(C) at least seventy-five percent (75%) of the non-capital and non-debt service expenses expended from:**

**(i) the township government's firefighting and emergency services fund or the firefighting fund and emergency services fund under IC 36-8-13-4; or**

**(ii) the fire protection territory fund under IC 36-8-19-8, if the township government is a provider unit in a fire protection territory;**

**were payments to other governmental units, a volunteer fire department, or an independent fire company.**

**(3) One (1) point for each year that a township government did not file an annual finance report with the state board of accounts in 2023 or 2024.**

**(4) One (1) point for each year a township government did not file all required monthly upload reports as required by directive of the state board of accounts in 2024 or 2025.**

**(5) One (1) point if the township's annual appropriations and annual tax levy for 2023 were continued for the 2024 budget year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

**(6) One (1) point if the township's annual appropriations and annual tax levy for 2024 were continued for the 2025 budget year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

**(7) One (1) point if the sum of township assistance applications received by the township government in 2023 and 2024 is less than twenty-four (24) township assistance applications as provided in the annual reports submitted under IC 12-20-28-3 to the state board of accounts. The state board of accounts shall provide this information to the department.**

**(8) One (1) point for a township government that has a certified budget of less than one hundred thousand dollars (\$100,000) for calendar year 2025.**

**(9) A maximum of one (1) point if:**

**(A) a township did not have a candidate on the election ballot for the office of township trustee in either the 2018 or 2022 general election; or**

**(B) a vacancy on July 1, 2026, in the position of township trustee has been vacant for at least thirty (30) calendar days.**

**However, a point may not be assigned to a township under**



1 clause (A) if the township did not have a candidate on the  
 2 ballot in the 2018 or 2022 general election for the office of  
 3 township trustee and the office was timely filled under  
 4 IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the  
 5 date of the first meeting of the township board that is  
 6 required under IC 36-6-6-7 in the year following the general  
 7 election. The election division (as defined in IC 3-5-2.1-37)  
 8 shall, in consultation with the department, provide  
 9 information available to the election division necessary for the  
 10 department to carry out the requirements of this subdivision.

11 (10) A maximum of one (1) point if:

12 (A) a township did not have a candidate on the election  
 13 ballot for all offices of the township board in either the  
 14 2018 or 2022 general election; or

15 (B) on July 1, 2026, there is at least one (1) vacancy on the  
 16 township board that has been vacant for at least thirty (30)  
 17 calendar days.

18 However, a point may not be assigned to a township under  
 19 clause (A) if the township did not have a candidate on the  
 20 ballot in the 2018 or 2022 general election for at least one (1)  
 21 township board member office and the office was timely filled  
 22 under IC 3-13-10 or IC 3-13-11 (whichever is applicable)  
 23 before the date of the first meeting that is required under  
 24 IC 36-6-6-7 in the year following the general election. The  
 25 election division (as defined in IC 3-5-2.1-37) shall, in  
 26 consultation with the department, provide information  
 27 available to the election division necessary for the department  
 28 to carry out the requirements of this subdivision.

29 Sec. 9. (a) The department shall:

30 (1) assign points under section 8(1) through 8(10) of this  
 31 chapter for each township government; and

32 (2) determine the sum of points for each township  
 33 government. A township assigned at least four (4) points is  
 34 considered a designated township.

35 (b) The department shall prepare a list of townships organized:

36 (1) by county; and

37 (2) in descending order of the townships in the county having  
 38 the most points to the townships in the county having the least  
 39 points.

40 (c) The list prepared under subsection (b) shall specify which  
 41 designated township satisfies all of the following criteria:

42 (1) At least eighty percent (80%) of the township's boundaries



- 1 coincide with a municipality's boundaries.
- 2 (2) At least fifty-one percent (51%) of the township's
- 3 population resides within the corporate boundaries of a
- 4 municipality described in subdivision (1).
- 5 (d) Not later than December 31, 2026, the department shall:
- 6 (1) submit the list to the legislative council in an electronic
- 7 format under IC 5-14-6; and
- 8 (2) post the list on the department's website.
- 9 Sec. 10. (a) Not later than March 31, 2027, a township that has
- 10 been assigned four (4) or more points may file a petition with the
- 11 department to reconsider and amend the township's point total on
- 12 the grounds that the point total is incorrect or because compliance
- 13 with a requirement set forth in section 8(1) through 8(10) of this
- 14 chapter was not possible due to a disaster (as defined in
- 15 IC 10-14-3-1) that significantly disrupted operations and reporting
- 16 requirements of the township and the township was assigned a
- 17 point by the department under section 8 of this chapter. The
- 18 petition must be accompanied by evidence supporting the grounds
- 19 for the petition.
- 20 (b) Not later than June 30, 2027, the department shall issue a
- 21 written determination on all petitions received by the department.
- 22 The department's determination on a petition is final and
- 23 conclusive and may not be appealed.
- 24 Sec. 11. (a) This section applies if any township point totals are
- 25 corrected by the department under section 10 of this chapter.
- 26 (b) Not later than July 1, 2027, the department shall:
- 27 (1) submit the final list to the legislative council in an
- 28 electronic format under IC 5-14-6; and
- 29 (2) post the final list on the department's website.
- 30 Sec. 12. (a) If none of the township point totals are corrected by
- 31 the department, the list that was posted under section 9(d) of this
- 32 chapter is the final list and may not be appealed.
- 33 (b) The department shall post on the department's website each:
- 34 (1) petition filed under section 10(a) of this chapter; and
- 35 (2) written determination issued by the department under
- 36 section 10(b) of this chapter.
- 37 Sec. 13. A designated township:
- 38 (1) that satisfies the criteria specified in section 9(c) of this
- 39 chapter shall reorganize in accordance with IC 36-1.5-4.1;
- 40 and
- 41 (2) that does not satisfy the criteria specified in section 9(c) of
- 42 this chapter shall, except as otherwise provided, merge with



- 1 another township in accordance with section 14 of this  
 2 chapter.
- 3 **Sec. 14. (a) Using the process set forth in IC 36-6-1.5, each**  
 4 **designated township, excluding any township that has commenced**  
 5 **a merger or consolidation under IC 36-1.5-4 or IC 36-6-1.5 with**  
 6 **another unit before July 1, 2027, must merge with at least one (1)**  
 7 **other township government in the county. After all township**  
 8 **mergers in accordance with this section are complete, a county**  
 9 **must have at least two (2) townships. The following requirements**  
 10 **apply to each merger:**
- 11 (1) Except as provided in subdivision (2), at least one (1)  
 12 township government that merges with a designated township  
 13 must be a recipient township.
- 14 (2) If all townships in a county are designated townships, the  
 15 county executive shall select two (2) of the designated  
 16 townships participating in the merger to form a new township  
 17 government to perform the functions of a recipient township.
- 18 (3) The merger must satisfy the contiguity requirements set  
 19 forth in IC 36-6-1.5-4.
- 20 (b) The department may require a county executive to report  
 21 actions taken by a county executive under subsection (a) to the  
 22 department in a manner and on forms prescribed by the  
 23 department.
- 24 **Sec. 15. Not later than August 1, 2027, the county executive body**  
 25 **shall conduct a public meeting of all township trustees within the**  
 26 **county to discuss the merger.**
- 27 **Sec. 16. (a) The county executive shall determine which**  
 28 **township governments will merge. The county executive's decision**  
 29 **shall:**
- 30 (1) take into account the wishes of the designated townships  
 31 and recipient townships; and
- 32 (2) comply with the requirements of section 14 of this chapter.
- 33 (b) Not later than October 1, 2027, the county executive shall  
 34 adopt a resolution that names the township governments that will  
 35 merge.
- 36 (c) The new township government shall certify the final action  
 37 in the manner prescribed by the department to each of the  
 38 following:
- 39 (1) The county legislative body.  
 40 (2) The county executive body.  
 41 (3) The clerk of the circuit court.  
 42 (4) The county fiscal officer.



- 1           (5) The county recorder.
- 2           (6) The county voter registration office.
- 3           (7) The secretary of state's office.
- 4           **Sec. 17. (a) Not later than February 28, 2028, the following must**
- 5 **be submitted to the department:**
- 6           (1) The resolutions adopted by the participating townships
- 7           and submitted by the township trustees under
- 8           IC 36-6-1.5-5(d).
- 9           (2) The estimated budget and proposed tax rate and tax levy
- 10           of the new township government for the 2029 budget year,
- 11           submitted by the township trustee of the recipient township.
- 12           **(b) The information under subsection (a) shall be submitted on**
- 13 **any forms prescribed by the department for a merger under**
- 14 **IC 36-6-1.5-12.**
- 15           **Sec. 18. The department shall certify a new township**
- 16 **government's budget, tax rate, and levy as set forth in**
- 17 **IC 6-1.1-17-16. The department shall not approve a new township**
- 18 **government's maximum permissible ad valorem property tax levy**
- 19 **under IC 6-1.1-18.5 for taxes first due and payable in 2029 that**
- 20 **exceeds the result of:**
- 21           (1) the sum of the maximum permissible ad valorem property
- 22           tax levies of the designated townships and recipient township
- 23           participating in the merger for taxes first due and payable in
- 24           2028; multiplied by
- 25           (2) the maximum levy growth quotient under IC 6-1.1-18.5-2
- 26           for property taxes first due and payable in 2029.
- 27           **Sec. 19. All township government mergers under this chapter**
- 28 **must be effective not later than January 1, 2029.**
- 29           **Sec. 20. The new township government shall pay all costs**
- 30 **associated with the merger.**
- 31           **Sec. 21. After the effective date of a merger under this chapter**
- 32 **and not later than December 31, 2030, the new township**
- 33 **government shall consist of the following:**
- 34           (1) The township trustee of the recipient township shall serve
- 35           as the executive of the new township government. If the
- 36           merger consists of more than one (1) recipient township:
- 37           (A) the township trustee of the recipient township with the
- 38           least number of points; or
- 39           (B) the township trustee of the recipient township
- 40           designated by the county executive body, if all recipient
- 41           townships participating in the merger have the same
- 42           number of points;



1 shall serve as the executive of the new township government.  
 2 (2) The township legislative body of the recipient township  
 3 and one (1) board member of each of the other townships  
 4 participating in the merger (selected by majority vote of the  
 5 members of the designated township's legislative body) shall  
 6 serve as the legislative body of the new township government.  
 7 If the merger consists of more than one (1) recipient  
 8 township:  
 9 (A) the township board of the recipient township with the  
 10 least number of points; or  
 11 (B) the township board of the recipient township  
 12 designated by the county executive body, if all recipient  
 13 townships participating in the merger have the same  
 14 number of points;  
 15 shall serve as the legislative body of the new township  
 16 government.  
 17 Sec. 22. Notwithstanding IC 36-6-1.5-8, a township merger  
 18 under this chapter does not affect the office of township assessor.  
 19 After a merger, the township assessor remains the elected township  
 20 assessor for the territory within the geographical boundaries of the  
 21 township assessor's former township. Only voters residing within  
 22 the boundaries of the township assessor's former township may  
 23 elect the office of the township assessor.  
 24 Sec. 23. A township trustee and township board of the new  
 25 township government shall be elected in the general election in  
 26 2030 in accordance with IC 36-6-6-2.1 and IC 36-6-6-3. A township  
 27 assessor, if any, shall be elected only for the area within the  
 28 geographical boundaries of the township assessor's former  
 29 township under IC 36-6-5-1.  
 30 Sec. 24. (a) Each county executive body shall prepare a report,  
 31 on a form prescribed by the department, containing the following  
 32 information:  
 33 (1) The number of townships in the county as of January 1,  
 34 2027.  
 35 (2) The number of townships in the county after mergers are  
 36 carried out under this chapter.  
 37 (3) A map of the townships in the county as of January 1,  
 38 2027.  
 39 (4) A map of the townships after mergers are carried out  
 40 under this chapter.  
 41 (5) An explanation of which townships are to merge.  
 42 (6) An explanation of how the mergers will impact fire



- 1 protection operations and services within the county.
- 2 (7) An explanation of how the mergers will impact emergency
- 3 medical service operations and coverage within the county.
- 4 (8) An explanation of any cost savings that will be realized as
- 5 a result of the mergers.
- 6 (b) Not later than January 1, 2028, the county executive body
- 7 shall submit the report to:
- 8 (1) the executive director of the legislative services agency in
- 9 an electronic format under IC 5-14-6; and
- 10 (2) the department.
- 11 SECTION 10. IC 36-6-4-21 IS ADDED TO THE INDIANA CODE
- 12 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 13 UPON PASSAGE]: Sec. 21. (a) As used in this section,
- 14 "department" refers to the department of local government
- 15 finance.
- 16 (b) Beginning in 2026, and each year thereafter, each township
- 17 trustee shall submit, using the department's computer gateway
- 18 established under IC 5-14-3.8-3, the following information in a
- 19 manner prescribed by the department, in consultation with the
- 20 department of homeland security:
- 21 (1) Whether the township operates a fire department,
- 22 including a volunteer fire department, and, if so, the name of
- 23 the fire department operated by the township.
- 24 (2) Whether the township participates in a fire territory under
- 25 IC 36-8-19, and, if so, the name of the unit that is the provider
- 26 unit.
- 27 (3) Whether the township participates in a fire protection
- 28 district under IC 36-8-11, and, if so, the name of the fire
- 29 department.
- 30 (4) Whether the township has an agreement with another unit
- 31 to provide fire protection in a manner other than described in
- 32 subdivisions (1) through (3), and the name of each unit that
- 33 participates in the agreement.
- 34 (5) Whether fire protection is provided by a municipality,
- 35 and, if so, the name of the municipality.
- 36 (6) Contact information for each fire department or provider
- 37 unit described in subdivisions (1) through (5).
- 38 (7) The types of emergency services provided by each fire
- 39 department or provider unit described in subdivisions (1)
- 40 through (5).
- 41 (8) Any information prescribed by the department, in
- 42 consultation with the department of homeland security



1           necessary for the department of homeland security to comply  
2           with subsection (d).

3           (c) The department shall compile the information provided to  
4           the department under subsection (b) and provide the information  
5           to the department of homeland security.

6           (d) The department of homeland security shall use the  
7           information provided by the department under subsection (c) to  
8           ascertain the following information:

- 9           (1) The entity that provides fire protection for each township.  
10          (2) Where each fire department and provider unit is located.  
11          (3) The service area for each fire department or fire territory.  
12          (4) Whether the fire service provided within the township is  
13          provided by a professional or volunteer fire department.  
14          (5) The types of emergency services provided in each  
15          township.  
16          (6) Contact information for each fire department and  
17          provider unit that provides fire and emergency services in the  
18          township, including the following information:  
19                  (A) The contact name and address.  
20                  (B) The telephone number.  
21                  (C) The electronic mail address.  
22          (7) Any other information the department of homeland  
23          security deems necessary.

24          (e) The information described in subsection (d) shall be made  
25          available on the department of homeland security's website and  
26          made available in a machine readable format.

27          SECTION 11. IC 36-6-5-1, AS AMENDED BY P.L.167-2015,  
28          SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29          UPON PASSAGE]: Sec. 1. (a) Subject to subsection (g), before 2009,  
30          a township assessor shall be elected under IC 3-10-2-13 by the voters  
31          of each township:

- 32                  (1) having:  
33                          (A) a population of more than eight thousand (8,000); or  
34                          (B) an elected township assessor or the authority to elect a  
35                          township assessor before January 1, 1979; and  
36                  (2) in which the number of parcels of real property on January 1,  
37                  2008, is at least fifteen thousand (15,000).

38          (b) Subject to subsection (g), before 2009, a township assessor shall  
39          be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each  
40          township:

- 41                  (1) having a population of more than five thousand (5,000) but  
42                  not more than eight thousand (8,000), if:



- 1 (A) the legislative body of the township, by resolution,  
 2 declares that the office of township assessor is necessary; and  
 3 (B) the resolution is filed with the county election board not  
 4 later than the first date that a declaration of candidacy may be  
 5 filed under IC 3-8-2; and  
 6 (2) in which the number of parcels of real property on January 1,  
 7 2008, is at least fifteen thousand (15,000).  
 8 (c) Subject to subsection (g), a township government that is created  
 9 by merger under IC 36-6-1.5 shall elect only one (1) township assessor  
 10 under this section. **However, if a township government is created by**  
 11 **merger under IC 36-6-1.7, the merger does not affect the office of**  
 12 **township assessor. The voters of each township having a township**  
 13 **assessor before the merger is effective shall continue to elect one**  
 14 **(1) township assessor after the merger is effective. The elected**  
 15 **township assessor shall perform all assessing duties within the**  
 16 **geographical boundaries of the township assessor's former**  
 17 **township.**  
 18 (d) Subject to subsection (g), after 2008 a township assessor shall  
 19 be elected under IC 3-10-2-13 only by the voters of each township in  
 20 which:  
 21 (1) the number of parcels of real property on January 1, 2008, is  
 22 at least fifteen thousand (15,000); and  
 23 (2) the transfer to the county assessor of the assessment duties  
 24 prescribed by IC 6-1.1 is disapproved in the referendum under  
 25 IC 36-2-15.  
 26 (e) The township assessor must reside within the township as  
 27 provided in Article 6, Section 6 of the Constitution of the State of  
 28 Indiana. The assessor forfeits office if the assessor ceases to be a  
 29 resident of the township.  
 30 (f) The term of office of a township assessor is four (4) years,  
 31 beginning January 1 after election and continuing until a successor is  
 32 elected and qualified. However, the term of office of a township  
 33 assessor elected at a general election in which no other township  
 34 officer is elected ends on December 31 after the next election in which  
 35 any other township officer is elected.  
 36 (g) To be eligible to serve as a township assessor, an individual  
 37 must meet the following qualifications before taking office:  
 38 (1) If the individual has never held the office of township  
 39 assessor, the individual must have attained a level two  
 40 assessor-appraiser certification under IC 6-1.1-35.5.  
 41 (2) If the individual has held the office of township assessor, the  
 42 individual must have attained a level three assessor-appraiser



1 certification under IC 6-1.1-35.5.

2 (h) After June 30, 2008, the county assessor shall perform the  
3 assessment duties prescribed by IC 6-1.1 in a township in which the  
4 number of parcels of real property on January 1, 2008, is less than  
5 fifteen thousand (15,000).

6 SECTION 12. IC 36-6-5-5 IS ADDED TO THE INDIANA CODE  
7 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
8 1, 2026]: **Sec. 5. (a) The county fiscal body may adopt a resolution  
9 to transfer the duties of a township assessor to the county assessor  
10 if all of the following apply:**

11 **(1) The office of township assessor has been vacant for at least  
12 ninety (90) days.**

13 **(2) A caucus was held under IC 3-13-11 but failed to fill the  
14 vacancy described in subdivision (1).**

15 **(3) The township board for that township has adopted a  
16 resolution approving the transfer of duties of the township  
17 assessor to the county assessor.**

18 **(4) The township trustee for that township has approved, in  
19 writing, the transfer of duties of the township assessor to the  
20 county assessor.**

21 **(b) The following apply in a county in which the county fiscal  
22 body adopts a resolution under subsection (a):**

23 **(1) The office of township assessor for that township is  
24 abolished.**

25 **(2) All the powers and duties of the township assessor are  
26 transferred to the county assessor of the county in which the  
27 township is located.**

28 **(3) All of the following are transferred to the county assessor:**

29 **(A) All employment positions of all employees of the  
30 township assessor.**

31 **(B) The real and personal property of the township  
32 assessor.**

33 **(C) The outstanding obligations of the township assessor.**

34 **(D) The funds of the township assessor.**

35 **(4) The county auditor shall transfer to the county assessor all  
36 revenue received by the township:**

37 **(A) through the date that the office of the township  
38 assessor becomes vacant; and**

39 **(B) for the purpose of carrying out property assessment  
40 duties.**

41 **(c) The county fiscal body shall include in the resolution adopted  
42 under subsection (a) any additional items necessary to effectuate**



1 **the transfer of duties from the township assessor to the county**  
 2 **assessor.**

3 **(d) This section expires January 2, 2027.**

4 SECTION 13. IC 36-6-6-2.1, AS ADDED BY P.L.240-2005,  
 5 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 UPON PASSAGE]: Sec. 2.1. ~~(a) This section applies if township~~  
 7 ~~governments merge under IC 36-6-1.5.~~

8 ~~(b) (a) This subsection does not apply to a township government~~  
 9 ~~merger under IC 36-6-1.7.~~ If two (2) township governments merge,  
 10 the resulting merged township government shall elect a three (3)  
 11 member township board. The voters of the resulting merged township  
 12 government shall elect all the members of the township board. One (1)  
 13 member must reside within the boundaries of each of the township  
 14 governments that merged.

15 ~~(c) (b) This subsection does not apply to a township government~~  
 16 ~~merger under IC 36-6-1.7.~~ If at least three (3) township governments  
 17 merge, the resulting merged township government shall elect a  
 18 township board that has the same number of members as the number  
 19 of township governments that merged. The voters of the resulting  
 20 merged township shall elect all the members of the township board.  
 21 One (1) township board member must reside within the boundaries of  
 22 each of the townships that merged.

23 **(c) This subsection only applies to a township government**  
 24 **merger under IC 36-6-1.7. Beginning with the 2030 general**  
 25 **election, all voters of the resulting merged township government**  
 26 **shall elect a three (3) member township board. Township board**  
 27 **members shall be elected at large.**

28 SECTION 14. IC 36-6-6-3, AS AMENDED BY P.L.240-2005,  
 29 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 UPON PASSAGE]: Sec. 3. (a) This subsection applies to townships in  
 31 a county containing a consolidated city. One (1) member of the  
 32 legislative body must reside within each legislative body district. If a  
 33 member of the legislative body ceases to be a resident of the district  
 34 from which the member was elected, the office becomes vacant.

35 (b) This subsection applies to townships not included in subsection  
 36 (a) or (c). A member of the legislative body must reside within the  
 37 township as provided in Article 6, Section 6 of the Constitution of the  
 38 State of Indiana. If a member of the legislative body ceases to be a  
 39 resident of the township, the office becomes vacant.

40 (c) This subsection applies to a township government that:

- 41 (1) is created by a merger of township governments under  
 42 IC 36-6-1.5; and



1           (2) elects a township board under section ~~2.1~~ **2.1(a) or 2.1(b)** of  
 2           this chapter.  
 3           One (1) member of the legislative body must reside within the  
 4           boundaries of each of the former townships that merged. If a member  
 5           of the legislative body ceases to be a resident of that former township,  
 6           the office becomes vacant.  
 7           **(d) This subsection applies to a township government that:**  
 8                 **(1) is created by a merger of township governments under**  
 9                 **IC 36-6-1.7; and**  
 10                **(2) elects a township board under section 2.1(c) of this**  
 11                **chapter.**  
 12           **All members are elected at large by all voters within the merged**  
 13           **township. If a member of the legislative body ceases to be a**  
 14           **resident of the merged township, the office becomes vacant.**  
 15           SECTION 15. IC 36-6-6-4, AS AMENDED BY P.L.159-2021,  
 16           SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17           UPON PASSAGE]: Sec. 4. (a) Except as provided in subsections (b)  
 18           and (c), two (2) members of the legislative body constitute a quorum.  
 19                 (b) ~~Before January 1, 2017, four (4) members of the legislative body~~  
 20                 ~~in a county containing a consolidated city constitute a quorum. After~~  
 21                 ~~December 31, 2016, Three (3) members of the legislative body in a~~  
 22                 county having a consolidated city constitute a quorum.  
 23                 (c) This subsection applies to a township government that:  
 24                         (1) is created by a merger of township governments under  
 25                         IC 36-6-1.5 **(excluding a township that merges under**  
 26                         **IC 36-6-1.7); and**  
 27                         (2) elects the township legislative body under section 2.1 of this  
 28                         chapter.  
 29           A majority of the members of the township legislative body constitute  
 30           a quorum. If a township legislative body has an even number of  
 31           members, the township executive shall serve by virtue of office as a  
 32           member of the township legislative body for the purpose of casting the  
 33           deciding vote to break a tie.  
 34                 (d) For townships not described in subsection (c), **including a**  
 35                 **township that merges under IC 36-6-1.7**, the township executive  
 36                 shall serve by virtue of office as a member of the township legislative  
 37                 body for the purpose of casting the deciding vote to break a tie.  
 38                 However, the township executive may not vote to break a tie on the  
 39                 adoption of an ordinance to increase the township executive's  
 40                 compensation (as defined in section 10 of this chapter).  
 41                 SECTION 16. **An emergency is declared for this act.**



## COMMITTEE REPORT

Mr. President: The Senate Committee on Local Government, to which was referred Senate Bill No. 270, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, between lines 25 and 26, begin a new paragraph and insert:

"SECTION 3. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers of the new township government shall:

- (1) obtain from the department of local government finance approval under IC 6-1.1-18.5-7 of:
  - (A) a budget;
  - (B) an ad valorem property tax levy; and
  - (C) a property tax rate;
- (2) fix the annual budget under IC 6-1.1-17;
- (3) impose a property tax levy; and
- (4) take any action necessary to ensure the collection of fees and other revenue;

for the new township government for the budget year following the year the officers take office.

(b) The resolutions approving the township government merger under this chapter must specify the amount (if any) of the decrease that the department of local government finance shall make to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of the new township to:

- (1) eliminate double taxation for services or goods provided by the new township; or
- (2) eliminate any excess by which the amount of property taxes imposed by the new township exceeds the amount necessary to pay for services or goods provided under this article.

(c) The fiscal body of the new township shall determine and certify to the department of local government finance the amount of the adjustment (if any) under subsection (b). The amount of the adjustment (if any) to be made under subsection (b) must comply with the resolutions approving the township government merger.

**(d) The department may prescribe forms for submission to the department to expedite processing of mergers under IC 36-6-1.7."**

Page 5, line 18, after "county." insert "**After all township mergers are complete, a county must have at least one (1) township.**"



Page 5, line 20, delete "At" and insert **"Except as provided in subdivision (2), at"**.

Page 5, between lines 22 and 23, begin a new line block indented and insert:

**"(2) If all townships in a county are designated townships, the county executive shall select one of the (1) designated townships participating in the merger to form a new township government to perform the functions of a recipient township."**

Page 5, line 23, delete "(2)" and insert "(3)".

Page 5, between lines 35 and 36, begin a new paragraph and insert:

**"(c) The new township government shall certify the final action in the manner prescribed by the department to each of the following:**

- (1) The county legislative body.**
- (2) The county executive body.**
- (3) The clerk of the circuit court.**
- (4) The county fiscal officer.**
- (5) The county recorder.**
- (6) The county voter registration office.**
- (7) The secretary of state's office."**

Page 6, line 14, after "merger" insert **"(selected by majority vote of the members of the designated township's legislative body)"**.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 270 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 8, Nays 2.



## COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 270, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 270 as printed January 16, 2026.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0

## COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 270, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 36-1.5-4-13, AS AMENDED BY P.L.202-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) The legislative body of a political subdivision that receives a certified resolution under section 10 or 12 of this chapter ~~may~~ **shall** do any of the following:

- (1) Adopt a resolution declining to participate in a proposed reorganization. **The resolution must detail why the political subdivision does not wish to participate in the reorganization.**
- (2) Adopt a substantially identical resolution proposing to participate in a proposed reorganization with the political subdivisions named in a resolution certified to the political subdivision.
- (3) Adopt a resolution proposing to participate in a proposed reorganization with political subdivisions that differ in part or in whole from the political subdivisions named in a resolution certified to the political subdivision.

(b) The clerk of the political subdivision adopting a resolution proposing a reorganization under this section shall certify the resolution to the clerk of each political subdivision named in the resolution.

SECTION 2. IC 36-1.5-4.1 IS ADDED TO THE INDIANA CODE

ES 270—LS 7084/DI 87



AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 4.1. Reorganization of Certain Designated Townships**

**Sec. 1. (a) This chapter does not apply to a township:**

- (1) located in a county having a consolidated city; or
- (2) that, not later than June 30, 2027, has begun to consolidate with another:

- (A) township under IC 36-6-1.5; or
- (B) unit under IC 36-1.5-4.

**(b) This chapter applies only to a designated township that satisfies all of the following criteria:**

- (1) At least eighty percent (80%) of the township's boundaries coincide with a municipality's boundaries.
- (2) At least fifty-one percent (51%) of the township's population resides within the corporate boundaries of a municipality described in subdivision (1).

**Sec. 2. To the extent that other provisions in this article conflict with this chapter, this chapter controls.**

**Sec. 3. As used in this chapter, "department" means the department of local government finance.**

**Sec. 4. As used in this chapter, "designated township" has the meaning set forth in IC 36-6-1.7-3.**

**Sec. 5. As used in this chapter, "plan" or "plan of reorganization" means a plan of reorganization approved by the legislative body of a recipient municipality under this chapter.**

**Sec. 6. As used in this chapter, "recipient municipality" means a municipality that is named by a designated township in a resolution under section 14 of this chapter.**

**Sec. 7. As used in this chapter, "reorganization" means the dissolution of a designated township and the transfer of township property, functions, powers, and services to a municipality that is the recipient municipality.**

**Sec. 8. As used in this chapter, "township office" refers to any of the following:**

- (1) The office of township trustee elected as provided in IC 36-6-4-2.
- (2) The office of township assessor elected as provided in IC 36-6-5-1 (if the office exists).
- (3) The office of a member of the township board elected as provided in IC 36-6-6-2.

**Sec. 9. As used in this chapter, "township services" means the following:**



- (1) Township assistance under IC 12-20 and IC 12-30-4.
- (2) Provision of insulin to the poor under IC 12-20-16.
- (3) Fire protection services under IC 36-8.
- (4) Fence viewing under IC 32-26.
- (5) Provision and maintenance of cemeteries under IC 23-14.
- (6) Provision and maintenance of township parks and community centers under IC 36-10.
- (7) Destruction of detrimental plants, noxious weeds, and rank vegetation under IC 15-16-8.
- (8) Any other services required by statute to be provided by a township.

**Sec. 10.** As used in this chapter, "township services district" means a service district that is located within the boundaries of the reorganized designated township in which the recipient municipality imposes a township services district levy.

**Sec. 11.** As used in this chapter, "township services district levy" means the budget, tax rate, and tax levy imposed by the recipient municipality within the boundaries of a township services district.

**Sec. 12. (a)** On January 1, 2029, each designated township that meets the criteria described in section 1(b) of this chapter is dissolved. All of the following occur:

- (1) The term of office of an individual who holds a township office ends on December 31, 2028. An election for a township office shall not be held in 2029 or thereafter.
- (2) The:
  - (A) powers and duties of the office of township trustee are transferred to the executive of the recipient municipality;
  - (B) legislative powers and duties of the office of township board members are transferred to the legislative body of the recipient municipality;
  - (C) fiscal powers and duties of the office of township board members are transferred to the fiscal body of the recipient municipality; and
  - (D) powers and duties of the township assessor (if the office exists) are transferred to the county assessor.
- (3) The boundaries of the dissolved township remain as the boundaries of the service area within which the recipient municipality provides township services.
- (4) If a designated township participates in a fire protection territory or fire protection district, the fire protection territory or fire protection district is unaffected by the reorganization and the area within the boundaries of the



dissolved township remain a part of the fire protection territory or fire protection district after reorganization. The recipient municipality succeeds the designated township in the designated township's role as:

(A) a participating unit that is not a provider unit in the fire protection territory; or

(B) a participant in the fire protection district; for the area within the boundaries of the dissolved designated township.

(5) The balance in the general fund of the designated township shall be transferred to the general fund of the recipient municipality.

(6) The balance in the township assistance fund of a designated township shall be transferred to a township assistance fund established by the recipient municipality.

(7) The balance of any other fund of the designated township shall be transferred to the fund of the recipient municipality that most closely corresponds to the fund of the designated township.

(8) Subject to section 30 of this chapter, the property and liabilities of the designated township become the property and liabilities of the recipient municipality.

(b) IC 36-1-8-5 does not apply to a balance referred to in subsection (a).

**Sec. 13.** A designated township that is adjacent to a municipality may designate the municipality in a resolution under section 14 of this chapter. A township is not adjacent to a municipality if the township and municipality are connected by a strip of land that is less than one hundred fifty (150) feet wide.

**Sec. 14.** (a) The legislative body of a designated township shall adopt a resolution not later than October 1, 2027, that:

(1) proposes a reorganization; and

(2) designates one (1) municipality that satisfies the criteria under section 13 of this chapter for reorganizing with the designated township.

(b) The township trustee of the designated township shall certify the resolution to:

(1) the county clerk; and

(2) if the recipient municipality is a municipality, the clerk of the municipality.

If the recipient municipality meets the criteria under section 13 of this chapter, the recipient municipality and the designated



township shall appoint a joint board under section 16 of this chapter.

**Sec. 15.** If a recipient municipality is named by two (2) or more designated townships in resolutions under section 14 of this chapter, the recipient municipality may:

- (1) appoint a single joint board under section 16 of this chapter; and
- (2) prepare and adopt a single plan of reorganization; to govern the reorganization of the townships, instead of appointing separate boards and adopting separate plans for each of the townships.

**Sec. 16. (a)** A joint board shall consist of the following:

- (1) Two (2) members of the township board of each township participating in the reorganization, selected by the members of the township board.
- (2) Four (4) members of the legislative body of the designated municipality, selected by the members of the body.
- (3) The township trustee of each township participating in the reorganization.
- (4) The deputy township trustee or a full-time township employee of each township participating in the reorganization.

The fiscal officer of the designated municipality, and other members of the bodies under subdivisions (1) and (2), shall serve as advisory, nonvoting members.

(b) A majority of the voting members constitutes a quorum. Official action may only be taken by affirmative vote of at least a majority of members present at the meeting.

(c) The members of a joint board serve without compensation. The members are entitled to reimbursement from the reorganizing township and recipient municipality for the necessary expenses incurred in the performance of their duties.

(d) A joint board is subject to IC 5-14-1.5 and IC 5-14-3.

(e) The joint board shall prepare a reorganization plan not later than March 1, 2028, for transferring the powers, duties, and property of the designated township consistent with this chapter. The joint board shall send the plan to the legislative body of the recipient municipality for adoption.

(f) The legislative body of the recipient municipality may adopt the plan as drafted or modify the plan before adoption.

**Sec. 17.** Elimination of a township office of a designated township does not invalidate:



(1) any resolutions, fees, schedules, or other actions adopted or taken by the township trustee or township assessor (if the office exists) before January 1, 2029; or

(2) any appointments made by the township trustee or township assessor (if the office exists) before January 1, 2029.

**Sec. 18. (a)** In 2028 and each year thereafter, the fiscal body of the recipient municipality shall, in the manner provided by IC 6-1.1-17, adopt a township services district levy for the ensuing year.

(b) If a recipient municipality fails to adopt a township services district levy, the township service district's most recently approved township services levy is continued for the ensuing budget year.

**Sec. 19. (a)** This section applies if a part of the reorganized township is located outside the boundaries of the municipality.

(b) The municipality shall establish:

(1) an urban township services district consisting of the area of the designated township that is located within the boundaries of the municipality; and

(2) a rural township services district consisting of the area of the designated township located outside the boundaries of the municipality.

(c) Subject to subsection (d), a tax levied under this section may be levied at:

(1) a uniform rate upon all taxable property within the designated township; or

(2) different rates for the township service districts included within the designated township, so long as a tax rate applies uniformly to all of a township service district's taxable property within the designated township.

(d) If a uniform tax rate is levied upon all taxable property within a designated township upon reorganization, different tax rates may be levied for the township service districts included within the designated township in subsequent years.

(e) Not later than October 1 of a year, the municipality shall submit the township services district levy for the rural township service district to the county fiscal body for its approval. Not later than October 15 of the year, the county fiscal body shall review the proposed township service district levy for the rural township service district. The county fiscal body may reduce or modify but not increase the proposed township service district levy.

(f) If:

(1) the municipality fails to adopt a township service district



levy; or

(2) a county fiscal body does not adopt the township service district levy for a rural township district within the time specified under subsection (c);

the township service district's most recent township service district levy approved by the municipality or county, whichever is appropriate, is continued for the ensuing budget year.

(g) A tax levied by the recipient municipality under this chapter after December 31, 2028, shall:

(1) be in an amount sufficient for the recipient municipality to provide township services within a township service district; and

(2) include amounts necessary to continue payment of any debt service or obligation incurred by the township before January 1, 2029, in accordance with the terms of the debt service or obligation incurred.

**Sec. 20.** For purposes of the property tax levy limits under IC 6-1.1-18.5, a tax levied by a recipient municipality under this chapter is included in the calculation of the maximum permissible property tax levy for the recipient municipality. For property taxes first due and payable in 2029, the recipient municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 shall be increased by:

(1) the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2028; multiplied by

(2) the maximum levy growth quotient under IC 6-1.1-18.5-2 for property taxes first due and payable in 2028.

The recipient municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2028 as adjusted under this section shall be used in the determination of the recipient municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2029 and thereafter.

**Sec. 21.** (a) The plan of reorganization governs the actions, duties, and powers of the recipient municipality and the designated township that are not specified by law.

(b) The plan of reorganization must be consistent with this chapter and include at least the following:

(1) A description of the township services provided by the recipient municipality and the service areas in which the services will be offered.



(2) The disposition of the personnel, the agreements, the assets, and, subject to section 29 of this chapter, the liabilities of the designated township, including the terms and conditions upon which the transfer of property and personnel will be achieved.

(3) Any other matter that the joint board determines to be necessary or appropriate or to include in the plan of reorganization.

(c) When the plan of reorganization is submitted to the recipient municipality by the joint board, the recipient municipality shall post a copy of the plan of reorganization on the website of the recipient municipality not more than seven (7) days after receiving the plan of reorganization from the joint board. If the plan of reorganization is amended, the recipient municipality shall post the amended plan on the website of the recipient municipality not later than seven (7) days after the amended plan is adopted.

Sec. 22. The legislative body of the recipient municipality shall certify the legislative body's final action on a plan of reorganization or revised plan of reorganization, as modified by the legislative body, in the manner prescribed by the department of local government finance, to each of the following:

- (1) The clerk of the circuit court and, if the recipient municipality is a municipality, the clerk of the municipality.
- (2) The county fiscal officer of each county in which the designated township is located.
- (3) The county recorder of each county in which the designated township is located.
- (4) The county voter registration office of each county in which the designated township is located.

Sec. 23. The legislative body of the recipient municipality shall file a certified copy of the plan with each of the following at the same time certifications are made under section 22 of this chapter:

- (1) The county recorder of each county in which a reorganizing political subdivision is located.
- (2) The department of local government finance.
- (3) The clerk of the circuit court.

Sec. 24. Each county recorder receiving a certification under sections 22 and 23 of this chapter shall record the certification and the plan of reorganization in the records of the county recorder without charge. The county recorder shall notify the county election board of each county in which the designated township is located.



**Sec. 25.** The designated township is reorganized under the conditions set forth in the plan of reorganization filed with the county recorder under this chapter.

**Sec. 26.** The department of local government finance is expressly directed to complete the duties assigned to it under IC 6-1.1-17-16 with respect to the submitted property tax levies, property tax rates, and budget as follows:

(1) For each budget year, not later than December 31 of the year preceding that budget year, unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16.

(2) For each budget year, not later than January 15 of the budget year if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16.

**Sec. 27. (a)** This section applies to a reorganization under this chapter that involves:

- (1) the recipient municipality; and
- (2) at least one (1) designated township;

all of which are participating units in the same fire protection territory on the date the reorganization plan is finally adopted under this chapter.

(b) The fiscal body of the recipient municipality may:

- (1) establish an equipment replacement fund under IC 36-8-19-8.5 and impose a property tax for the fund as provided in IC 36-8-19-8.5; and
- (2) take any other action under IC 36-8-19-8.5 that may be taken under that section by a participating unit in a fire protection territory.

(c) If a recipient municipality establishes an equipment replacement fund under IC 36-8-19-8.5 as authorized by this section, the department of local government finance may adjust the maximum permissible ad valorem property tax levy that would otherwise apply to the recipient municipality in the same manner in which the department may adjust the maximum permissible ad valorem property tax levy of a civil taxing unit under IC 6-1.1-18.5-10.5 to meet the civil taxing unit's obligations to a fire protection territory established under IC 36-8-19.

**Sec. 28. (a)** A recipient municipality has the powers granted by statute to a designated township, including a power described in subsection (b).



**(b) Except as provided in the plan of reorganization, a recipient municipality may do any of the following:**

- (1) Establish any fund that the designated township (either acting on its own or jointly with another political subdivision) was authorized to establish before January 1, 2029.**
- (2) Impose any tax levy or adopt any tax that the designated township was authorized to impose or adopt before January 1, 2029.**

**Sec. 29. A plan of reorganization may establish within the designated township, territories, or districts:**

- (1) in which specified services provided by the recipient municipality will be provided at different levels, quantities, or amounts; and**
- (2) in which the fees, charges, or taxes imposed by the recipient municipality will vary depending on the level, quantity, or amount of the services provided.**

**Sec. 30. The following apply:**

- (1) Indebtedness that was incurred by the recipient municipality or designated township before January 1, 2029:**
  - (A) may not be imposed on taxpayers that were not responsible for payment of the indebtedness before January 1, 2029; and**
  - (B) must be paid by the taxpayers that were responsible for payment of the indebtedness before January 1, 2029.**
- (2) Pension obligations existing as of January 1, 2029:**
  - (A) may not be imposed on taxpayers that were not responsible for payment of the pension obligations before January 1, 2029; and**
  - (B) must be paid by the taxpayers that were responsible for payment of the pension obligations before January 1, 2029.**

**Sec. 31. The following apply to a reorganization under this chapter:**

- (1) Except as provided in subdivision (2):**
  - (A) the recipient municipality is responsible after December 31, 2028, for providing township services in all areas of the designated township; and**
  - (B) the recipient municipality retains the powers of the designated township after December 31, 2028, in order to provide township services as required by clause (A).**
- (2) Powers and duties of the recipient municipality may be transferred as authorized in an interlocal cooperation agreement approved under IC 36-1-7 or as authorized in a**



cooperative agreement approved under IC 36-1.5-5.

(3) Section 28 of this chapter applies to the debt service levy of the recipient municipality and to the department of local government finance's determination of the new maximum permissible ad valorem property tax levy for the recipient municipality.

(4) The recipient municipality may not borrow money under IC 36-6-6-14(b) or IC 36-6-6-14(c).

(5) The new maximum permissible ad valorem property tax levy for the recipient municipality's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined levies for the firefighting fund and emergency services fund described in IC 36-8-13-4(a)(2) is equal to:

(A) the result of:

(i) the maximum permissible ad valorem property tax levy for the designated township's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined ad valorem property tax levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, in 2028; multiplied by

(ii) the maximum levy growth quotient applicable for property taxes first due and payable in 2028; plus

(B) any amounts borrowed by the designated township under IC 36-6-6-14(b) or IC 36-6-6-14(c) in 2028.

Sec. 32. (a) Except as provided in subsections (c) through (d), a political subdivision may not take an action described in subsection (b) within a designated township after June 30, 2027.

(b) A political subdivision may not take any of the following actions partially or wholly within a designated township after June 30, 2027, unless the recipient municipality agrees by adopting a resolution:

(1) Initiate an annexation of territory.

(2) Establish a fire protection territory or fire protection district.

(3) Extend water, sewer, or any other infrastructure to the political subdivision.

(4) Expand zoning jurisdiction under IC 36-7-4-205.

(c) This chapter does not prohibit a recipient municipality from taking an action under subsection (b) for the purpose of implementing the plan of reorganization.

(d) A political subdivision may take an action described in



subsection (b) after December 31, 2028.

**Sec. 33. (a)** Except as otherwise provided in this section, until the final plan of reorganization is approved by the legislative body of the recipient municipality, the recipient municipality or designated township may not promote a position on the reorganization by doing any of the following:

- (1) Using facilities or equipment, including mail and messaging systems, owned by the recipient municipality or designated township to promote a position on the reorganization, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the recipient municipality or designated township.
- (2) Making an expenditure of money from a fund controlled by the recipient municipality or designated township to promote a position on the reorganization.
- (3) Using an employee to promote a position on the reorganization during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the public question at any time. However, if a person described in subsection (c) is advocating for or against a position on the reorganization or discussing the reorganization as authorized under subsection (c), an employee of the recipient municipality or designated township may assist the person in presenting information on the reorganization if requested to do so by the person described in subsection (c).

However, this section does not prohibit an official or employee of the recipient municipality or designated township from carrying out duties with respect to a reorganization that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the reorganization in response to inquiries from any person.

**(b)** This subsection does not apply to:

- (1) a personal expenditure to promote a position on a reorganization by an employee of the recipient municipality or designated township whose employment is governed by a collective bargaining contract or an employment contract; or
- (2) an expenditure to promote a position on a reorganization by a person or an organization that has a contract or an arrangement (whether formal or informal) with the recipient municipality or designated township solely for the use of the political subdivision's facilities.



**A person or an organization that has a contract or arrangement (whether formal or informal) with the recipient municipality or designated township to provide goods or services to the recipient municipality or township may not spend any money to promote a position on the reorganization. A person or an organization that violates this subsection commits a Class A infraction.**

**(c) Notwithstanding any other law, an elected or appointed official of a recipient municipality or designated township may:**

**(1) personally advocate for or against a position on a reorganization; or**

**(2) discuss the reorganization with any individual, group, or organization or personally advocate for or against a position on a reorganization before any individual, group, or organization;**

**so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds.**

**Sec. 34. Nothing in this chapter shall be construed:**

**(1) to constitute an annexation of a designated township by a municipality under the provisions of this chapter; or**

**(2) as changing the corporate boundaries of a municipality that is the recipient municipality of the dissolved designated township."**

Page 2, between lines 25 and 26, begin a new paragraph and insert:  
"SECTION 4. IC 36-6-1.5-8, AS ADDED BY P.L.240-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. **(a)** On the date a merger takes effect:

**(1) the former township governments are abolished as separate entities;**

**(2) each township subject to the merger retains its geographical boundaries and its name;**

**(3) the territory of the new township government includes all the territory that comprised the territories of the former township governments before the merger;**

**(4) the agencies of the former township governments are abolished;**

**(5) the functions of the abolished agencies are assigned to agencies of the new township government;**

**(6) the:**

**(A) property;**

**(B) records;**

**(C) personnel;**



(D) rights; and

(E) liabilities;

related to the functions of the abolished agencies are assigned to agencies of the new township government; and

(7) **Subject to subsection (b)**, any bonds and other indebtedness of, or assumed by, the former township governments are transferred to the new township government.

**(b) This subsection applies to a merger under IC 36-6-1.6. Indebtedness that was incurred by each former township government prior to the merger under IC 36-6-1.6:**

**(1) may not be imposed on taxpayers that were not responsible for payment of the indebtedness before the merger; and**

**(2) must be paid by the taxpayers that were responsible for payment of the indebtedness before the merger."**

Page 3, line 29, delete "8" and insert "9".

Page 3, line 36, delete "8" and insert "9".

Page 3, line 41, delete "include:" and insert "**include the following:**".

Page 4, delete lines 14 through 15, begin a new line block indented and insert:

**"(1) Two (2) points if a township government did not provide township assistance in calendar years 2023 and 2024 as provided in the annual reports submitted under IC 12-20-28-3 to the state board of accounts. The state board of accounts shall provide this information to the department."**

Page 4, line 20, delete "operating".

Page 4, line 25, delete "from the:" and insert "**from:**".

Page 4, line 39, delete "and" and insert "**or**".

Page 4, delete lines 40 through 42, begin a new line block indented and insert:

**"(5) One (1) point if the township's annual appropriations and annual tax levy for 2023 were continued for the 2024 budget year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

**(6) One (1) point if the township's annual appropriations and annual tax levy for 2024 were continued for the 2025 budget year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

**(7) One (1) point if the sum of township assistance applications received by the township government in 2023 and 2024 is less than twenty-four (24) township assistance applications as provided in the annual reports submitted under IC 12-20-28-3 to the state board of accounts. The state**



**board of accounts shall provide this information to the department."**

Page 5, delete lines 1 through 4.

Page 5, line 5, delete "(7)" and insert "**(8)**".

Page 5, line 5, delete "an" and insert "a".

Page 5, line 6, delete "adopted" and insert "**certified**".

Page 5, delete lines 8 through 16, begin a new line block indented and insert:

**"(9) A maximum of one (1) point if:**

**(A) a township did not have a candidate on the election ballot for the office of township trustee in either the 2018 or 2022 general election; or**

**(B) a vacancy on July 1, 2026, in the position of township trustee has been vacant for at least thirty (30) calendar days.**

**However, a point may not be assigned to a township under clause (A) if the township did not have a candidate on the ballot in the 2018 or 2022 general election for the office of township trustee and the office was timely filled under IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the date of the first meeting of the township board that is required under IC 36-6-6-7 in the year following the general election.**

**(10) A maximum of one (1) point if:**

**(A) a township did not have a candidate on the election ballot for all offices of the township board in either the 2018 or 2022 general election; or**

**(B) on July 1, 2026, there is at least one (1) vacancy on the township board that has been vacant for at least thirty (30) calendar days.**

**However, a point may not be assigned to a township under clause (A) if the township did not have a candidate on the ballot in the 2018 or 2022 general election for at least one (1) township board member office and the office was timely filled under IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the date of the first meeting that is required under IC 36-6-6-7 in the year following the general election."**

Page 5, line 18, delete "8(8)" and insert "**8(10)**".

Page 5, line 21, after "government." insert "**A township assigned at least four (4) points is considered a designated township.**".

Page 5, between lines 26 and 27, begin a new paragraph and insert:  
**"(c) The list prepared under subsection (b) shall specify which**



designated township satisfies all of the following criteria:

- (1) At least eighty percent (80%) of the township's boundaries coincide with a municipality's boundaries.
- (2) At least fifty-one percent (51%) of the township's population resides within the corporate boundaries of a municipality described in subdivision (1)."

Page 5, line 27, delete "(c)" and insert "(d)".

Page 5, line 31, delete "January 30," and insert "**March 31,**".

Page 5, line 31, after "township" insert "**that has been assigned four (4) or more points**".

Page 5, line 34, delete "incorrect." and insert "**incorrect or because compliance with a requirement set forth in section 8(1) through 8(10) of this chapter was not possible due to a disaster (as defined in IC 10-14-3-1) that significantly disrupted operations and reporting requirements of the township and the township was assigned a point by the department under section 8 of this chapter.**".

Page 5, line 36, delete "February 28," and insert "**June 30,**".

Page 5, line 42, delete "March 1," and insert "**July 1,**".

Page 6, delete lines 4 through 20, begin a new paragraph and insert:

**"Sec. 12. (a) If none of the township point totals are corrected by the department, the list that was posted under section 9(d) of this chapter is the final list and may not be appealed.**

**(b) The department shall post on the department's website each:**

- (1) petition filed under section 10(a) of this chapter; and**
- (2) written determination issued by the department under section 10(b) of this chapter.**

**Sec. 13. A designated township:**

- (1) that satisfies the criteria specified in section 9(c) of this chapter shall reorganize in accordance with IC 36-1.5-4.1; and**
- (2) that does not satisfy the criteria specified in section 9(c) of this chapter shall, except as otherwise provided, merge with another township in accordance with section 14 of this chapter.**

**Sec. 14. Using the process set forth in IC 36-6-1.5, each designated township, excluding any township that has commenced a merger or consolidation under IC 36-1.5-4 or IC 36-6-1.5 with another unit before July 1, 2027, must merge with at least one (1) other township government in the county. After all township mergers in accordance with this section are complete, a county must have at least two (2) townships. The following requirements**



apply to each merger:

- (1) Except as provided in subdivision (2), at least one (1) township government that merges with a designated township must be a recipient township.
- (2) If all townships in a county are designated townships, the county executive shall select two (2) of the designated townships participating in the merger to form a new township government to perform the functions of a recipient township.
- (3) The merger must satisfy the contiguity requirements set forth in IC 36-6-1.5-4."

Page 6, line 21, delete "14." and insert "15."

Page 6, line 21, delete "April 1," and insert "August 1,".

Page 6, line 24, delete "15." and insert "16."

Page 6, line 29, delete "13" and insert "14".

Page 6, line 30, delete "May 1," and insert "October 1,".

Page 6, between lines 41 and 42, begin a new paragraph and insert:  
"Sec. 17. (a) Not later than February 28, 2028, the following

must be submitted to the department:

- (1) The resolutions adopted by the participating townships and submitted by the township trustees under IC 36-6-1.5-5(d).
- (2) The estimated budget and proposed tax rate and tax levy of the new township government for the 2029 budget year, submitted by the township trustee of the recipient township.

(b) The information under subsection (a) shall be submitted on any forms prescribed by the department for a merger under IC 36-6-1.5-12.

Sec. 18. The department shall certify a new township government's budget, tax rate, and levy as set forth in IC 6-1.1-17-16."

Page 6, line 42, delete "16." and insert "19."

Page 7, line 1, delete "2028." and insert "2029."

Page 7, line 2, delete "17." and insert "20."

Page 7, line 4, delete "18." and insert "21."

Page 7, line 8, delete "government".

Page 7, line 33, delete "19." and insert "22."

Page 7, line 40, delete "20." and insert "23."

Page 8, line 4, delete "21." and insert "24."

Page 8, line 7, delete "2026." and insert "2027."

Page 8, line 11, delete "2026." and insert "2027."

Page 8, line 18, delete "with" and insert "within".

Page 8, line 21, delete "July 1," and insert "January 1,".



Page 8, between lines 25 and 26, begin a new paragraph and insert:  
 "SECTION 6. IC 36-6-4-21 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 21. (a) As used in this section, "department" refers to the department of local government finance.**

**(b) Beginning in 2026, and each year thereafter, each township trustee shall submit, using the computer gateway established by the office of technology, the following information in a pre-budget survey prescribed by the department, in consultation with the department of homeland security:**

**(1) Whether the township operates a fire department, including a volunteer fire department, and, if so, the name of the fire department operated by the township.**

**(2) Whether the township participates in a fire territory under IC 36-8-19, and, if so, the name of the unit that is the provider unit.**

**(3) Whether the township participates in a fire protection district under IC 36-8-11, and, if so, the name of the fire department.**

**(4) Whether the township has an agreement with another unit to provide fire protection in a manner other than described in subdivisions (1) through (3), and the name of each unit that participates in the agreement.**

**(5) Whether fire protection is provided by a municipality, and, if so, the name of the municipality.**

**(6) Contact information for each fire department or provider unit described in subdivisions (1) through (5).**

**(7) The types of emergency services provided by each fire department or provider unit described in subdivisions (1) through (5).**

**(8) Any information prescribed by the department, in consultation with the department of homeland security necessary for the department of homeland security to comply with subsection (d).**

**(c) The department shall compile the information provided to the department under subsection (b) and provide the information to the department of homeland security.**

**(d) The department of homeland security shall use the information provided by the department under subsection (c) to ascertain the following information:**

**(1) The entity that provides fire protection for each township.**



- (2) Where each fire department and provider unit is located.
- (3) The service area for each fire department or fire territory.
- (4) Whether the fire service provided within the township is provided by a professional or volunteer fire department.
- (5) The types of emergency services provided in each township.
- (6) Contact information for each fire department and provider unit that provides fire and emergency services in the township, including the following information:
  - (A) The contact name and address.
  - (B) The telephone number.
  - (C) The electronic mail address.
- (7) Any other information the department of homeland security deems necessary.

(e) The information described in subsection (d) shall be made available on the department of homeland security's website and made available in a machine readable format."

Page 10, line 28, delete "at-large" and insert "at large".

Page 11, line 13, delete "at-large" and insert "at large".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 270 as printed January 21, 2026.)

MAY

Committee Vote: yeas 11, nays 2.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Engrossed Senate Bill 270, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 26, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 11. IC 36-6-5-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 5. (a) This section applies to a county having a population of more than two hundred thousand (200,000) and less than two hundred fifty thousand (250,000).**

**(b) The county fiscal body may adopt a resolution to transfer**

ES 270—LS 7084/DI 87



**the duties of a township assessor to the county assessor if both of the following apply:**

**(1) The office of township assessor has been vacant for at least ninety (90) days.**

**(2) A caucus was held under IC 3-13-11 but failed to fill the vacancy described in subdivision (1).**

**(c) The following apply in a county in which the county fiscal body adopts a resolution under subsection (b):**

**(1) The office of township assessor for that township is abolished.**

**(2) All the powers and duties of the township assessor are transferred to the county assessor of the county in which the township is located.**

**(3) All of the following are transferred to the county assessor:**

**(A) All employment positions of all employees of the township assessor.**

**(B) The real and personal property of the township assessor.**

**(C) The outstanding obligations of the township assessor.**

**(D) The funds of the township assessor.**

**(4) The county auditor shall transfer to the county assessor all revenue received by the township:**

**(A) through the date that the office of the township assessor becomes vacant; and**

**(B) for the purpose of carrying out property assessment duties.**

**(d) The county fiscal body shall include in the resolution adopted under subsection (b) any additional items necessary to effectuate the transfer of duties from the township assessor to the county assessor."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to ESB 270 as printed February 17, 2026.)

THOMPSON

Committee Vote: yeas 18, nays 6.

ES 270—LS 7084/DI 87



## HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 270 be amended to read as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 36-1.5-4-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]: **Sec. 4.5. (a) This section applies to a reorganization that has begun under this chapter after November 1, 2025, and before November 30, 2025.**

**(b) Notwithstanding any other provision of this chapter, the legislative body of a county may not unilaterally require a unit participating in a reorganization under this chapter to be added to an existing fire protection district:**

- (1) during negotiations regarding the reorganization among the participating units;**
- (2) after the date on which a plan of reorganization is finally adopted by all participating units; or**
- (3) as part of a reorganization in a finally approved plan of reorganization.**

**(c) This section expires January 1, 2027."**

Page 2, line 19, delete "population" and insert "**population, as determined by the most recent federal decennial census,**".

Page 2, line 32, delete "14" and insert "13".

Page 4, delete lines 20 through 23, begin a new line block indented and insert:

**"(7) The balance of a fund for which the township imposes property taxes that are not subject to the maximum ad valorem levy limits under IC 6-1.1-18.5 to pay for debt service shall be transferred to the fund of the recipient municipality for which the recipient municipality imposes property taxes that are not subject to the maximum ad valorem levy limits under IC 6-1.1-18.5 to pay for debt service. If the recipient municipality does not have such a fund as of January 1, 2029, the designated unit shall establish the fund. If a township has more than one fund for which the township imposes property taxes that are not subject to the maximum ad valorem levy limits under IC 6-1.1-18.5 to pay for debt service, then the designated unit shall establish one fund for each fund for which the township imposes property taxes that are not subject to the maximum ad valorem levy limitations under IC 6-1.1-18.5 to pay for debt service."**



Page 4, line 24, delete "30" and insert "29".

Page 4, delete lines 29 through 42, begin a new paragraph and insert:

**"Sec. 13. (a) The legislative body of a designated township:**

**(1) at least eighty percent (80%) of the township's boundaries coincide with a municipality's boundaries; and**

**(2) at least fifty-one percent (51%) of the township's population resides within the corporate boundaries of a municipality described in subdivision (1);**

**shall adopt a resolution not later than October 1, 2027, that proposes a reorganization with the municipality described in this subsection.**

**(b) The township trustee of the designated township shall certify the resolution to:**

**(1) the county clerk; and**

**(2) if the recipient municipality is a municipality, the clerk of the municipality.**

**(c) The recipient municipality and the designated township shall appoint a joint board under section 15 of this chapter."**

Page 5, delete lines 1 through 6.

Page 5, line 7, delete "15." and insert "14."

Page 5, line 8, delete "14" and insert "13".

Page 5, line 10, delete "16" and insert "15".

Page 5, line 16, delete "16." and insert "15."

Page 6, line 3, delete "17." and insert "16."

Page 6, line 10, delete "18." and insert "17."

Page 6, line 17, delete "19." and insert "18."

Page 7, line 21, delete "20." and insert "19."

Page 7, line 32, delete "2028." and insert "2029."

Page 7, line 35, delete "2028" and insert "2029".

Page 7, line 38, delete "2029" and insert "2030".

Page 7, line 39, delete "21." and insert "20."

Page 8, line 6, delete "29" and insert "28".

Page 8, line 21, delete "22." and insert "21."

Page 8, line 34, delete "23." and insert "22."

Page 8, line 36, delete "22" and insert "21".

Page 8, line 41, delete "24." and insert "23."

Page 8, line 42, delete "22 and 23" and insert "21 and 22".

Page 9, line 5, delete "25." and insert "24."

Page 9, line 8, delete "26." and insert "25."

Page 9, line 21, delete "27." and insert "26."

Page 10, line 2, delete "28." and insert "27."



Page 10, line 13, delete "29." and insert "28."

Page 10, line 21, delete "30." and insert "29."

Page 10, line 35, delete "31." and insert "30."

Page 11, line 6, delete "28" and insert "27".

Page 11, line 27, delete "2028;" and insert "2029;".

Page 11, line 30, delete "32." and insert "31."

Page 12, line 6, delete "33." and insert "32."

Page 13, line 22, delete "34." and insert "33."

Page 15, line 11, delete "IC 36-6-1.6." and insert "IC 36-6-1.7".

Page 15, line 13, delete "IC 36-6-1.6:" and insert "IC 36-6-1.7:".

Page 18, line 24, after "election." insert "**The election division (as defined in IC 3-5-2.1-37) shall, in consultation with the department, provide information available to the election division necessary for the department to carry out the requirements of this subdivision.**".

Page 18, line 38, after "election." insert "**The election division (as defined in IC 3-5-2.1-37) shall, in consultation with the department, provide information available to the election division necessary for the department to carry out the requirements of this subdivision.**".

Page 20, line 13, after "14." insert "(a)".

Page 20, between lines 29 and 30, begin a new paragraph and insert:

**"(b) The department may require a county executive to report actions taken by a county executive under subsection (a) to the department in a manner and on forms prescribed by the department."**

Page 21, line 23, after "IC 6-1.1-17-16." insert "**The department shall not approve a new township government's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for taxes first due and payable in 2029 that exceeds the result of:**

**(1) the sum of the maximum permissible ad valorem property tax levies of the designated townships and recipient township participating in the merger for taxes first due and payable in 2028; multiplied by**

**(2) the maximum levy growth quotient under IC 6-1.1-18.5-2 for property taxes first due and payable in 2029."**

Page 22, line 27, delete "report" and insert "**report, on a form prescribed by the department,**".

Page 23, line 13, delete "computer gateway established by the" and insert "**department's computer gateway established under IC 5-14-3.8-3,**".

Page 23, line 14, delete "office of technology,".

Page 23, line 14, delete "pre-budget" and insert "**manner**".

Page 23, line 15, delete "survey".



Page 26, line 4, delete "(a) This section applies to a county having a".

Page 26, delete lines 5 through 6.

Page 26, line 7, delete "(b)" and insert "(a)".

Page 26, run in lines 4 through 7.

Page 26, line 8, delete "both" and insert "all".

Page 26, between lines 13 and 14, begin a new line block indented and insert:

**"(3) The township board for that township has adopted a resolution approving the transfer of duties of the township assessor to the county assessor.**

**(4) The township trustee for that township has approved, in writing, the transfer of duties of the township assessor to the county assessor."**

Page 26, line 14, delete "(c)" and insert "(b)".

Page 26, line 15, delete "(b):" and insert "(a):".

Page 26, line 34, delete "(d)" and insert "(c)".

Page 26, line 35, delete "(b)" and insert "(a)".

Page 26, between lines 37 and 38, begin a new paragraph and insert:

**"(d) This section expires January 2, 2027."**

Renumber all SECTIONS consecutively.

(Reference is to ESB 270 as printed February 18, 2026.)

SLAGER

